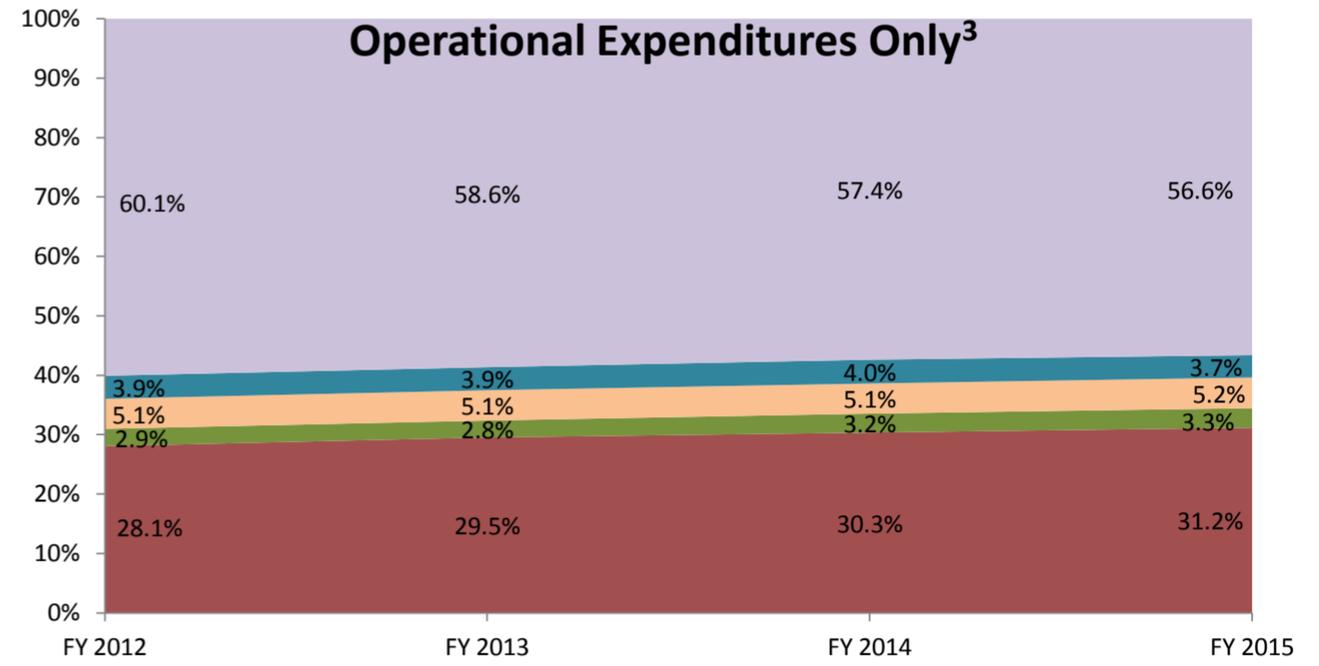
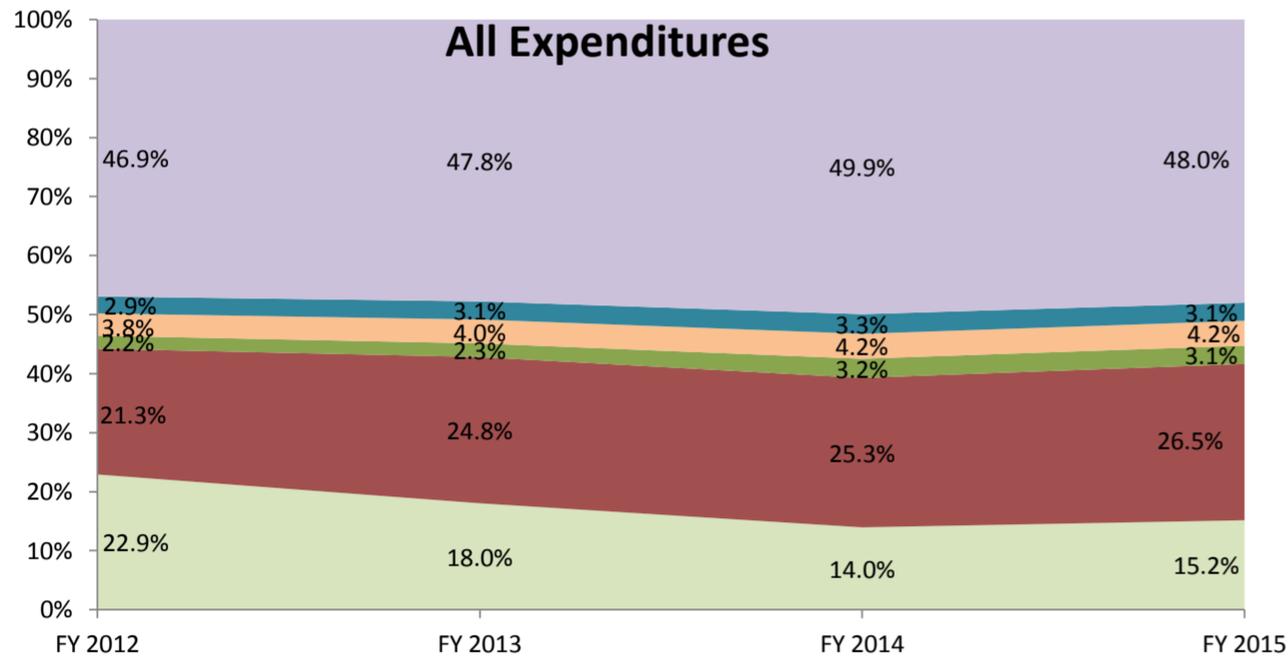


School Corporation Expenditures by Account
Biannual Financial Report Data
South Knox School Corp (4325)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,360,080	51.5%	\$5,868,441	52.1%	\$6,195,579	46.9%	\$6,102,478	47.8%	\$6,021,854	49.9%	\$5,722,254	48.0%
Student Instructional Support	\$712,446	6.8%	\$854,907	7.6%	\$877,327	6.6%	\$909,329	7.1%	\$909,747	7.5%	\$867,183	7.3%
Total	\$6,072,526	58.3%	\$6,723,347	59.7%	\$7,072,906	53.6%	\$7,011,806	54.9%	\$6,931,601	57.5%	\$6,589,437	55.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,120,684	20.4%	\$2,786,970	24.7%	\$3,105,133	23.5%	\$3,461,404	27.1%	\$3,446,233	28.6%	\$3,527,873	29.6%
Non Operational	\$2,215,152	21.3%	\$1,757,733	15.6%	\$3,026,746	22.9%	\$2,304,771	18.0%	\$1,683,728	14.0%	\$1,808,009	15.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,335,836	41.7%	\$4,544,704	40.3%	\$6,131,879	46.4%	\$5,766,175	45.1%	\$5,129,961	42.5%	\$5,335,882	44.7%

Grand Total	\$10,408,362	\$11,268,051	\$13,204,785	\$12,777,981	\$12,061,562	\$11,925,319
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■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Knox School Corp (4325)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$145,838	\$294,807	\$318,019	\$317,054	117.4%	7.5%	-0.3%
11100	Regular Programs	Elementary	\$1,614,236	\$2,200,468	\$2,176,075	\$1,971,619	22.1%	-10.4%	-9.4%
11300	Regular Programs	High School	\$1,234,300	\$1,847,181	\$1,859,387	\$1,760,680	42.6%	-4.7%	-5.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$7,792	\$0	\$0	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$55,903	\$58,563	\$58,159	NA	4.0%	-0.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$45,202	\$57,479	\$57,855	\$50,574	11.9%	-12.0%	-12.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$78,896	\$55,894	\$64,148	\$64,279	-18.5%	15.0%	0.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,854	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$23,767	\$27,667	\$29,507	NA	24.2%	6.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$128,287	\$267,806	\$253,875	\$296,508	131.1%	10.7%	16.8%
12350	Special Programs	Physical Impairment - Homebound	\$5,009	\$5,043	\$1,454	\$3,165	-36.8%	-37.3%	117.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$1,341	\$12,658	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$146,284	\$216,029	\$208,127	\$197,983	35.3%	-8.4%	-4.9%
12810	Special Programs	Special Education Preschool	\$23,731	\$7,779	\$24,939	\$28,813	21.4%	270.4%	15.5%
14100	Summer School Programs	Elementary	\$25,661	\$24,573	\$27,292	\$29,961	16.8%	21.9%	9.8%
14300	Summer School Programs	High School	\$21,469	\$32,012	\$15,742	\$14,655	-31.7%	-54.2%	-6.9%
16100	Remediation	Remediation Testing	\$14,832	\$14,895	\$10,316	\$8,215	-44.6%	-44.8%	-20.4%
16200	Remediation	Preventive Remediation	\$9,408	\$3,390	\$4,443	\$2,800	-70.2%	-17.4%	-37.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$60,963	\$39,687	\$55,823	\$53,901	-11.6%	35.8%	-3.4%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$152,408	\$154,853	\$169,835	\$184,991	21.4%	19.5%	8.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,023	\$1,137	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$26,469	\$24,128	\$3,598	\$3,382	-87.2%	-86.0%	-6.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$0	\$1,968	\$2,016	NA	NA	2.4%
22220	Instruction	Library/Media Services - School Library	\$119,803	\$166,626	\$140,658	\$124,083	3.6%	-25.5%	-11.8%
22230	Instruction	Library/Media Services - Audiovisual	\$815	\$1,281	\$1,384	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$8,257	\$17,928	\$9,975	\$15,287	85.1%	-14.7%	53.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$86,581	\$87,051	\$56,978	\$58,153	-32.8%	-33.2%	2.1%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$44,499	\$183,113	\$135,334	NA	204.1%	-26.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$74,323	\$1,645	\$63,329	\$75,523	1.6%	4490.4%	19.3%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$110,849	\$99,390	\$111,645	NA	0.7%	12.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$108,526	\$99,057	\$126,524	\$119,690	10.3%	20.8%	-5.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$16	\$1,380	\$4,275	NA	26621.6%	209.8%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$187,580	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,344,888	\$5,868,441	\$6,021,854	\$5,722,254	31.7%	-2.5%	-5.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$132,905	\$185,904	\$234,597	\$198,362	49.3%	6.7%	-15.4%
21240	Students	Guidance Services - Information Services	\$2,443	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$600	\$600	\$756	\$600	0.0%	0.0%	-20.6%
21340	Students	Health Services - Nurse Services	\$51,931	\$91,436	\$89,297	\$89,722	72.8%	-1.9%	0.5%
21390	Students	Health Services - Other Health Services	\$3,724	\$2,508	\$0	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$34,575	\$0	\$0	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$43,269	\$68,744	\$75,821	\$75,805	75.2%	10.3%	0.0%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$364	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$331,332	\$470,776	\$509,276	\$502,694	51.7%	6.8%	-1.3%
Student Instructional Support Total			\$566,205	\$854,907	\$909,747	\$867,183	53.2%	1.4%	-4.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$48,661	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$1,270	\$1,000	\$1,875	\$1,000	-21.3%	0.0%	-46.7%
23160	General Administration	Board of Education - Promotion Expenses	\$2,549	\$2,476	\$2,847	\$3,491	37.0%	41.0%	22.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
South Knox School Corp (4325)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23190	General Administration	Board of Education - Other Governing Body Services	\$5,185	\$13,748	\$16,064	\$12,200	135.3%	-11.3%	-24.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$89,310	\$117,758	\$166,107	\$155,830	74.5%	32.3%	-6.2%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,400	\$4,464	\$4,540	\$4,546	33.7%	1.8%	0.1%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$5,963	\$6,207	NA	NA	4.1%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$63,079	\$76,045	\$58,553	NA	-7.2%	-23.0%
25150	Central Services	Fiscal Services - Payroll Services	\$8,677	\$16,676	\$18,524	\$51,161	489.6%	206.8%	176.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$888	\$4,206	\$6,117	\$2,071	133.3%	-50.8%	-66.1%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$1,603	\$500	\$757	NA	-52.8%	51.4%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,000	\$1,000	\$300	\$0	NA	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$2,500	\$0	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$348	\$143	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$900	\$1,105	\$3,318	NA	268.7%	200.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$4,867	\$44,006	\$26,284	NA	440.0%	-40.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$16,729	\$36,342	\$32,274	NA	92.9%	-11.2%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$445	\$350	\$0	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$3,600	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$120	\$60	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$116,403	\$148,525	\$144,683	NA	24.3%	-2.6%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$480,304	\$801,643	\$721,333	\$693,501	44.4%	-13.5%	-3.9%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$1,078	\$3,916	\$34,831	\$31,032	2779.2%	692.5%	-10.9%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$42,060	\$40,665	\$58,819	\$77,990	85.4%	91.8%	32.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$425	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$5,925	\$6,784	\$21,023	NA	254.8%	209.9%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$49,117	\$57,505	\$78,562	\$74,778	52.2%	30.0%	-4.8%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$1,018	\$246,028	\$206,168	NA	20147.9%	-16.2%
27010	Student Transportation	Service Area Direction	\$86,138	\$113,688	\$145,990	\$144,865	68.2%	27.4%	-0.8%
27100	Student Transportation	Vehicle Operation	\$18,482	\$21,769	\$22,742	\$21,720	17.5%	-0.2%	-4.5%
27200	Student Transportation	Monitoring Services	\$5,630	\$10,310	\$6,717	\$5,514	-2.1%	-46.5%	-17.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$37,851	\$54,789	\$83,560	\$88,906	134.9%	62.3%	6.4%
27400	Student Transportation	Purchase of School Buses	\$0	\$27,781	\$0	\$122,395	NA	340.6%	NA
27500	Student Transportation	Insurance on Buses	\$9,040	\$6,778	\$6,424	\$6,755	-25.3%	-0.3%	5.2%
27700	Student Transportation	Contracted Transportation Services	\$678,097	\$818,190	\$914,836	\$934,534	37.8%	14.2%	2.2%
27900	Student Transportation	Other Student Transportation Services	\$21,736	\$30,088	\$30,143	\$39,093	79.9%	29.9%	29.7%
27910	Student Transportation	Bus Driver Training	\$40	\$532	\$306	\$306	666.0%	-42.4%	0.0%
31100	Food Services Operations	Service Area Direction	\$28,283	\$35,231	\$8,635	\$8,676	-69.3%	-75.4%	0.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$141,454	\$172,994	\$221,159	\$222,733	57.5%	28.8%	0.7%
31400	Food Services Operations	Food Purchases	\$161,522	\$190,238	\$298,839	\$298,189	84.6%	56.7%	-0.2%
31900	Food Services Operations	Other Food Services	\$12,485	\$13,989	\$20,549	\$16,553	32.6%	18.3%	-19.4%
Overhead and Operational Total			\$1,947,649	\$2,786,970	\$3,446,233	\$3,527,873	81.1%	26.6%	2.4%
Non Operational									
33200	Category not Specified	Community Recreation	\$1,771	\$2,291	\$2,804	\$2,102	18.7%	-8.2%	-25.0%
33400	Category not Specified	Athletic Coaches	\$97,600	\$121,495	\$129,588	\$136,395	39.7%	12.3%	5.3%
33990	Other Community Services	Other	\$500	\$1,707	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$4,420	\$7,451	\$2,057	\$4,718	6.7%	-36.7%	129.4%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$685,045	\$328,048	\$150,454	\$367,062	-46.4%	11.9%	144.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$28,231	\$0	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$3,980	\$5,187	\$7,511	\$11,671	193.2%	125.0%	55.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$128	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$51,465	\$58,020	\$76,765	\$77,619	50.8%	33.8%	1.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$66,567	\$3,403	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$150,000	\$165,000	\$345,000	\$250,000	66.7%	51.5%	-27.5%
52100	Interest on Debt	Bonds	\$78,712	\$57,442	\$19,019	\$7,994	-89.8%	-86.1%	-58.0%
52200	Interest on Debt	Temporary Loans	\$71,976	\$59,188	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Knox School Corp (4325)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
53100 Lease Rental Buildings-Principal	\$756,169	\$615,000	\$750,000	\$785,000	3.8%	27.6%	4.7%			
53150 Lease Rental Buildings-Interest	\$191,331	\$333,500	\$199,500	\$164,500	-14.0%	-50.7%	-17.5%			
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$500	\$548	NA	NA	9.5%			
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$400	\$400	NA	NA	0.0%			
Non Operational Total				\$2,187,768	\$1,757,733	\$1,683,728	\$1,808,009	-17.4%	2.9%	7.4%
Prorated by Fund										
26491 NA PERF - Academic Achievement	\$48,253	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Instructional Support	\$6,705	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Overhead and Operational	\$18,559	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Non Operational	\$1,248	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Academic Achievement	\$262,529	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Instructional Support	\$39,134	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Overhead and Operational	\$52,308	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Non Operational	\$7,191	\$0	\$0	\$0	NA	NA	NA			
26493 NA Workman's Compensation - Academic Achievement	\$15,302	\$0	\$0	\$0	NA	NA	NA			
26493 NA Workman's Compensation - Instructional Support	\$2,450	\$0	\$0	\$0	NA	NA	NA			
26493 NA Workman's Compensation - Overhead and Operational	\$1,908	\$0	\$0	\$0	NA	NA	NA			
26493 NA Workman's Compensation - Non Operational	\$424	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Academic Achievement	\$530,121	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Instructional Support	\$74,689	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Overhead and Operational	\$72,230	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Non Operational	\$14,332	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$158,987	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Instructional Support	\$23,264	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$28,030	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Non Operational	\$4,189	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total				\$1,361,851	\$0	\$0	\$0	NA	NA	NA